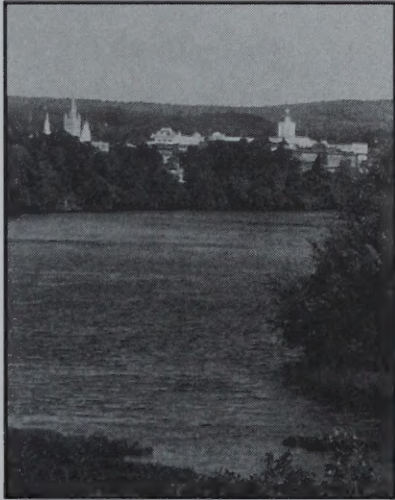
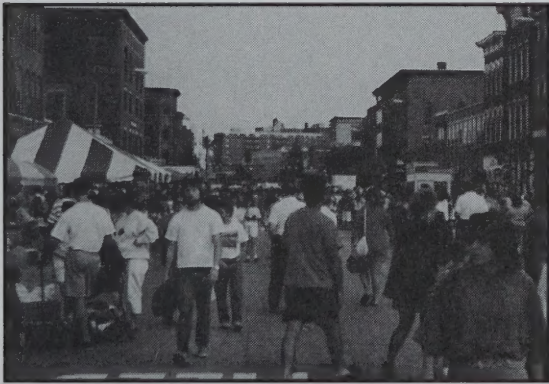


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1994  
City of Concord  
Annual Report







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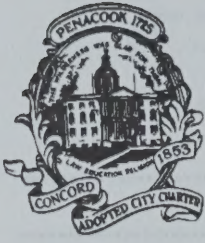
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CONCORD, N.H.

## On The Cover:

Clockwise from the top... Public Works Week display at Dame School; Fire Department Color Guard in attendance at fellow Firefighter's funeral in Laconia; Concord Firefighters battle a winter blaze on North State Street; A view of Concord from across the Merrimack River; and Crowds enjoy Downtown Concord's Summer Market Days and Music Festival.

PHOTOS: Jay L. Heath  
Don R. Cline



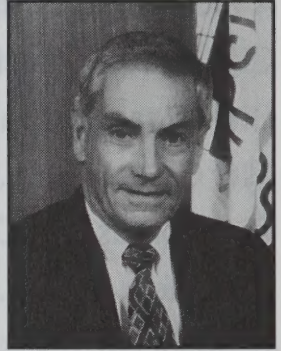


# City of Concord, New Hampshire

CITY HALL • 41 GREEN STREET

CONCORD, N.H. 03301

**WILLIAM J. VERONEAU**  
MAYOR



September, 1995

With this Annual Municipal Report, the City of Concord resumes a practice which was discontinued in 1978. In a referendum on November 3, 1992, the citizens of Concord approved the adoption of a revised City Charter, effective January 1, 1993. This City Charter mandates "an annual report of the City's business."

The newly revised City Charter also re-affirmed the continuation of the Council-Manager form of municipal government in Concord. A significant revision to the Charter called for the election of the Mayor by the citizens of Concord. The first city-wide mayoral election in 25 years was held in November, 1993.

In early 1994, the newly elected Concord City Council established its priorities for the 1994-95 term. The two leading priorities were: 1A) Fiscal Policy, and 1B) Economic Development. Support also surfaced for: 2) Downtown and, 3) Infrastructure Development. Six other priorities were identified as meriting consideration.

1A) In May of 1994, the Council adopted 36 Fiscal Goals for the year. Among the approved recommendations of the Fiscal Policy Advisory Committee were the following:

- The City should transition to a July 1-June 30 fiscal year.
- A 0% municipal tax rate increase should be targeted for 1995.
- A comprehensive wage, salary and benefit survey should be conducted by an outside consultant to consider adjustments.
- The City should commit to increased worker productivity via technology investments in Management Information Systems.

1B) In July 1994, the Council adopted a Positive Economic Development Policy Program citing three objectives:

- A Council Committee, coordinating with the Administration, will track Council Priorities with quarterly status reports.
- The Economic Development Advisory Committee (EDAC) will monitor the Overall Economic Development Program (OEDP).
- An ad-hoc Council Committee will work towards the creation of an overall plan to establish a relationship with the State.

The Concord City Council regularly meets on the second Monday of the month in Council Chambers at 37 Green Street. Citizens are always welcome to attend public proceedings and to participate in public hearings. The City Clerk retains official Council records.





## City of Concord, New Hampshire

CITY HALL • 41 GREEN STREET

CONCORD, N.H. 03301

**JULIA N. GRIFFIN**

**CITY MANAGER**

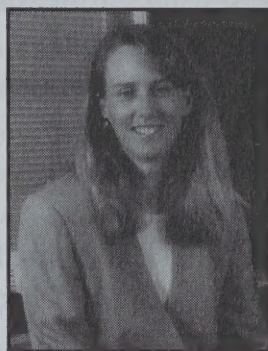
September, 1995

The 1994 Annual Report marks a return to providing the Concord community with a chronicle of the year just past, in addition to providing the City's Certified Annual Financial Report for public review. City staff hopes to provide an interesting and educational year-in-review and to inform readers about all of the important work the City, its employees and its community volunteers were able to accomplish in 1994.

1994 was very significant for the City of Concord, marking the second consecutive year in which substantial progress was made toward restoring the strong financial condition the City had enjoyed prior to the recession. The City's improved financial condition emerged as a testament of both the national recovery and the strong financial controls the City began to implement in the Fall of 1990, as witnessed by the substantial surplus generated by the City of Concord in 1994. Utilizing a portion of the 1994 surplus, the City Council decided in June of 1995 to establish a 0% tax rate increase target for 1996 as well as to create reserves to set aside additional funding for street resurfacing and development of infrastructure for a First Class Office Park, Industrial Park or Civic Center.

The City of Concord also witnessed implementation of several important community projects in 1994. Work began on final closure of the Concord Landfill on Old Turnpike Road. The City began the first in a series of modifications to the Hall Street Wastewater Treatment Plant designed to significantly reduce odor problems resulting from the treatment operation. The City also initiated the first year of a multi-year water main cleaning and lining project beginning in Downtown Concord, designed to improve water quality in the South End. The Departments of Public Works, Water Resources, and the Parks Maintenance Division of Recreation and Parks were merged, enabling closer coordination and improved service delivery during an era of reduced staff and financial resources. Planning for a Capital Region Civic and Trade Center began in earnest in 1994, culminating in a very successful fund-raising campaign which yielded \$4.7 million in private business tax credit donations to help launch preliminary design of the facility.

And of course, a review of the highlights of 1994 would not be complete without noting the renovation of the Capitol Center for the Arts, the Museum of New Hampshire History, and the Concord Community Music School as well as the construction of the "Monkey Around Playground" in White Park and the Lobby Addition to the City Auditorium. The idea for each of these wonderful facilities came from the community, they were constructed utilizing generous donations raised by and from community residents, and in the case of the playground, constructed with a week's worth of intensive volunteer labor. These five very valuable projects represent Concord at its best.... a community with a wonderful spirit of volunteerism and generosity, and the vision to make such important projects happen.





# City Service Directory

Animal Problems/Complaints .....	225-8600
Assessing Information .....	225-8550
Auto Registration .....	225-8540
Beaver Meadow Golf Course .....	228-8954
Birth Certificates .....	225-8500
Block Parties .....	225-8500
Building Permits .....	225-8580
Burning Brush/Fire Permits .....	225-8514
Bus System/CAT (Concord Area Transit) .....	225-1989
Business Licenses .....	225-8580
Cemetery Information .....	225-3911
Channel 37 (Municipal Access Channel) .....	225-8670
Children's Library Services .....	225-8680
City Auditorium Information .....	225-8580
City Clerk .....	225-8500
City Controller .....	225-8560
City Council Meetings .....	225-8500
City Engineer .....	225-8520
City Manager .....	225-8570
City Solicitor .....	225-8505
City Treasurer .....	225-8540
Code Enforcement .....	225-8580
Community Centers .....	225-8690
Community Development .....	225-8510
Concession Stand Licensing .....	225-8580
Concord Public Library .....	225-8670
Concord School District .....	225-0811
Conservation Commission .....	225-8515
Construction Permits .....	225-8580
Court Payments and Fines .....	271-6400
Crime Prevention .....	225-8600
Data Processing .....	225-8597
Dead Animals in Public Right of Way .....	228-2737
Death Certificates .....	225-8500
Demolition Permits .....	225-8580
Driveway Permits .....	228-2737
East Concord Community Center .....	225-8690
Economic Development Department .....	225-8595
Everett Arena .....	225-5633



# City Service Directory

Finance Department .....	225-8560
Fire Department Emergency .....	911
Fire Department (non-emergency) .....	225-8650
Fire Prevention .....	225-8651
Food Service Licensing and Inspection .....	225-8580
Friends of Concord Public Library .....	225-8670
Friends of Penacook Branch Library .....	753-4441
Garbage Collection .....	228-2737
General Licensing .....	225-8580
General Services Department .....	228-2737
Green Street Community Center .....	225-8690
Grounds Maintenance .....	228-2737
Hazardous Substances .....	225-3355
Hazardous Materials Disposal .....	271-2902
Heights Community Center .....	225-8690
House Numbers .....	225-8520
Housing Code .....	225-8580
Housing Inspection Program .....	225-8580
Ice Arena .....	225-5633
Insurance Claims .....	225-8560
Job Openings .....	225-8535
Juvenile Delinquency Prevention/Diversion .....	225-8600
Landfill .....	244-0890
Landlord/Tenant Problems .....	225-8580
Legal Department .....	225-8505
Library Administration .....	225-8673
Library Information (Reference Desk) .....	225-8676
Life Safety Code Enforcement .....	225-8580
Memorial Field .....	225-8690
Missing Juveniles .....	225-8600
Motor Vehicle Registration .....	225-8540
Motor Vehicle Titles .....	225-8540
Motor Vehicle Violations .....	225-8600
Noise Complaints (day) .....	225-8580
Noise Complaints (night) .....	225-8600
Oil Recycling .....	224-0890
Parking .....	225-8600
Patching of City Streets and Sidewalks .....	228-2737
Peddlers and Vendors Licensing/Complaints .....	225-8580



# City Service Directory

Penacook Branch Library .....	753-4441
Permits .....	225-8580
Personnel Department .....	225-8535
Planning Department .....	225-8515
Playground Programs .....	225-8690
Police Department Emergency .....	911
Police Department (Non-emergency) .....	225-8600
Property Assessment .....	225-8550
Potholes .....	228-2737
Public Health .....	225-8580
Public Properties .....	225-8691
Public Works (General Services) .....	228-2737
Purchasing Department .....	225-8530
Raffle Licensing .....	225-8580
Real Estate Tax Bill .....	225-8540
Recreation Department .....	225-8690
Recycling .....	224-0890
Rental Housing Inspection .....	225-8580
Restaurant Inspection and Licensing .....	225-8580
Road Conditions .....	228-2737
Rooming House Inspection and Licensing .....	225-8580
RV Waste Disposal .....	225-8691
Sand/Salt Operations .....	228-2737
School Board .....	225-0811
Septage Waste Disposal .....	225-8691
Septic Systems .....	225-8580
Sewer Emergencies .....	228-2737
Sidewalks .....	228-2737
Signs/Sign Code .....	225-8580
Signs, Street or Traffic .....	228-2737
Site Development Permits .....	225-8580
Skating .....	225-8690
Snow Plowing .....	228-2737
Solid Waste .....	228-2737
Special Assessment Information .....	225-8560
Special Exceptions (Land Use) .....	225-8580
Steam Condensate Bills .....	228-2737
Stop Signs .....	228-2737
Street Cleaning .....	228-2737

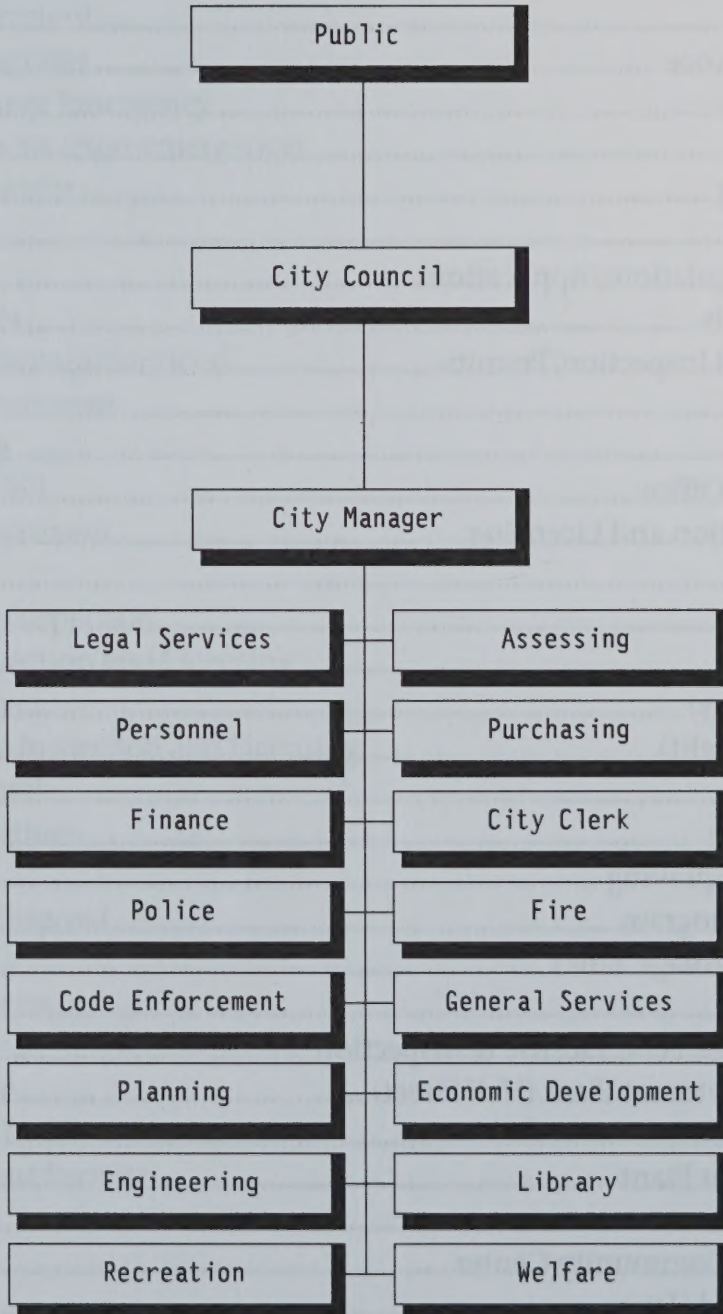


# City Service Directory

Street Excavation Permits .....	228-2737
Street Fairs Licensing .....	225-8580
Street Light Repair .....	224-2311
Street Location .....	225-8600
Street Maintenance .....	228-2737
Street Numbers .....	225-8520
Street Signs .....	228-2737
Street Sweeping .....	228-2737
Street Trees .....	228-2737
Subdivision Regulations/Applications .....	225-8515
Swimming Pools .....	225-8690
Swimming Pool Inspection/Permits .....	225-8690
Tax Bills .....	225-8540
Tax Maps .....	225-8550
Tax Collection Office .....	225-8540
Taxicab Inspection and Licensing .....	225-8580
Tennis Courts .....	225-8690
Tire Recycling .....	224-0890
Titles, Vehicles .....	225-8540
Traffic Light (day) .....	225-8667
Traffic Light (night) .....	225-2545
Traffic Signs .....	228-2737
Trash Collection .....	228-2737
Tree Branches/Spraying .....	228-2737
Tree Planting Program .....	228-2737
Underground Storage Tanks .....	225-8651
Variances .....	225-8580
Vendors - Mobile Food License & Inspection .....	225-8580
Wastewater Treatment Plant (Hall Street) .....	225-8691
Water/Sewer Bills .....	225-8540
Water Treatment Plant .....	225-8696
Welfare Department .....	225-8575
West Concord Community Center .....	225-8690
West Street Ward House .....	225-8690
Wild Animals .....	225-1416
Yard Sale Permits .....	225-8580
Zoning .....	225-8580



**CITY OF CONCORD  
TABLE OF ORGANIZATION**





## City Council

The legislative authority of the City of Concord is vested exclusively in the fifteen-member City Council, which is elected in odd-numbered years, consisting of one Mayor elected for two years, three Councilors-at-Large elected for four years, and ten Ward Councilors elected every two years.

Regular meetings of the City Council are held on the second Monday of each month.

### Councilors-At-Large

William J. Veroneau, Mayor  
Sylvia B. Larsen  
Norman J. Patenaude

William R. Chandler  
Michael Donovan

### Ward Councilors

(1) David G. Poulin  
(2) Norman D. Butts  
(3) James McGonigle  
(4) James M. O'Neill  
(5) Susan Duprey

(6) Maura Carroll  
(7) Timothy J. Ferns  
(8) Marilyn Fraser  
(9) Katherine D. Rogers  
(10) Richard Croak

Sixty-one (61) ordinances and 196 resolutions were passed. The Council adopted a combined City Budget of \$37,034,060.

The Council held twelve regular meetings, five recessed and five special meetings in 1994. Major actions of the City Council were:

- Appropriated \$4,300,000 in bonds for landfill closure.
- Appropriated \$113,000 for Loudon Road Bridge Repair.
- Appropriated \$550,000 for odor evaluation and abatement at the wastewater treatment plant.
- Appropriated \$210,000 in donations for the Concord Auditorium expansion project.
- Issues Bonds for the Concord School District in the amount of \$2,025,128.
- Authorized borrowing \$31,030,000 for Concord School District for Capital Improvements.
- Appropriated \$102,950 for update of the Airport Master Plan.
- Appropriated \$4,170,000 in bonds for repairs to Bridge Street Bridge, Loudon Road Bridge, and Manchester Street Bridge.



# City Boards & Commissions

## PERSONNEL ADVISORY BOARD

Cecile Blakeslee Hartigan  
John Sullivan  
David H. Harris

## BOARD OF REVISION OF ASSESSMENT

James R. Howard  
Paul F. Cavanaugh  
Richard K. Perkins  
Leon S. Kenison

## BOARD OF HOUSING STANDARDS

Richard K. Perkins  
John Dionne  
Joan Callahan  
C. Hamilton Rice

## LICENSING BOARD

Julia N. Griffin  
David Walchak  
John Dionne

## TAXICAB LICENSING BOARD

Julia N. Griffin  
David Walchak  
Randall Raymond

## ZONING BOARD OF ADJUSTMENT

Robert O. Wilson  
Christopher Carley  
David Gross  
Christopher Miller  
Janet Levy  
Leslie J. Ludtke  
Richard N. Peale  
Tara Reardon  
Kathy H. Temchak  
Nicholas A. Wallner

## CONSERVATION COMMISSION

Marjory M. Swope  
Edwin H. Robinson  
James E. Owers  
Sylvia Larsen  
Bruce Gilday  
Lisa Deane  
Christopher Morgan  
Terrence P. Frost

## BUILDING BOARD OF APPEALS

Gerard R. Blanchette  
Donald D. Snyder, Jr.  
Jerry R. Tepe  
David Guay  
Clayton Higgins  
Dana Lockhart  
Richard Burpee  
Ann Crew  
Robert Ives

## BOARD OF HEALTH

Hugh F. Fairley, M.D.  
Robert Gabrielli, M.D.

## LIBRARY BOARD

Kent Hemingway  
Frank C. Mevers  
Douglas G. Woodward  
John C. Ransmeier  
Mary C. MacNeil  
Harriet Vandis  
Paula Miner  
Judith Ekstrom  
Henry H. Peterson

## PLANNING BOARD

Gerald L. Drypolcher  
Mark Puffer  
Leon LaFreniere  
Donna Raycraft  
Claudia Boys  
Susan Duprey  
John Swope  
Barbara Kuhlman Brown

## TRUSTEES, TRUST FUND

Timothy Woodman  
Rosalind A. Ebel  
William B. Morrison  
Mary Ellen Emmerling

## HERITAGE COMMISSION

Christopher Carley  
Elizabeth Durfee Hengen  
William Saturley  
Christopher W. Closs  
Thomas Avallone  
Marion O'Malley Akey  
Susan Duprey

## City Clerk

The City Clerk ensures the preservation of documents and historical records; provides City Council agenda, correspondence, minutes, and maintains index of the Council action. In addition, the City Clerk provides for all election services for the City of Concord and maintenance of election results.

### Vital Statistics Recorded for 1994

Births.....	1,339
Deaths.....	610
Marriages.....	406

### Recordings and Licensing for 1994

Dog Licenses issued.....	1,100
Certified Records issued.....	5,700
UCC's Recorded.....	1,260
Miscellaneous documents filed.....	1,020

### Elections

The City Clerk's Office conducted a Special Election February 1, 1994, to fill vacancies in the House of Representatives for Wards 3 and 5; conducted a State Primary Election in September 1994 and a General Election in November 1994. Offices filled in the General Election were Governor, State Representatives, State Senators, U.S. Congress, Executive Council, County Offices and Concord School Board.

In 1994 SAME-DAY REGISTRATION was instituted by State Law for State and Presidential elections. As a result, 486 people registered to vote for the Primary election in September and 1,066 new registrations were accepted for the General election in November.

In 1994 Undeclared voters were permitted to vote in the Primary and return to their undeclared status on election day.

### Statistics for the General Election

Ward	Rep	Dem	Lib	Und	Totals	Voted	%
1	734	645	12	643	2,034	967	47
2	706	696	10	578	1,990	985	49
3	661	569	6	281	1,517	933	61
4	871	1,055	12	661	2,599	1,353	52
5	999	884	6	530	2,419	1,454	60
6	636	780	18	582	2,016	898	44
7	1,099	917	6	472	2,494	1,549	62
8	803	634	8	477	1,922	915	47
9	895	584	2	479	1,960	996	50
10	1,181	799	5	544	2,529	1,610	63
<b>TOTALS</b>	<b>8,585</b>	<b>7,563</b>	<b>85</b>	<b>5,247</b>	<b>21,480</b>	<b>11,660</b>	<b>54</b>



## Legal Department

The Legal Department consists of the City Solicitor's Office and the Prosecutor's Office. The City Solicitor's Office acts as general counsel to the City of Concord and its departments in civil matters such as providing legal opinions and answers to personnel issues, recovery of delinquent taxes and tax abatements, and in acquiring easements and rights-of-way for City projects.

The City Prosecutor's Office is responsible for prosecuting those persons charged with violating state or local law within the City. Additionally, the Prosecutor's Office has contracted to provide prosecution services to the towns of Loudon and Bow.

### Department accomplishments/activities included:

- The Prosecutor's Office maintained a 90% conviction rate for prosecution of Driving While Intoxicated (DWI).
- Outreach services to victims of domestic violence have been expanded by securing the services of a full-time victim/witness coordinator. Funding and administration of the program is under the auspices of the Americorps Program.

### Breakdown of tax liens, claims and cases:

Tax lien mortgage research.....	1,020
Tax deed mortgage research .....	310
Bankruptcy matters (claims/monitoring).....	400
Concord criminal dispositions and hearings.....	8,948
Loudon complaints.....	750
Probate court civil commitals.....	6

# Personnel Department

The Personnel and Labor Relations department continues to provide comprehensive support to all City departments in their employee-related functions. With the successful recruitment of a new Director of Personnel and Labor Relations the department was able to return to full staffing allowing for the reactivation of a number of programs and activities such as the Safety Program, including the Joint Loss Management Committee; centralized training development and implementation; and incident review and follow-up.

## Other department highlights included:

- A revised policy on Sexual Harassment was issued and City-wide training on the problems associated with sexual harassment in the workplace were completed.
- Negotiations with the bargaining units (AFSCME, CPPA, and UAW for an initial contract) were initiated.
- The Department continued to provide daily assistance to departments in personnel action processing, recruitment activities, benefits/leave administration, and timely response to routine public and departmental service requests.
- Claims management activities related to sick leave, disability insurance, worker's compensation and equal employment opportunity issues required considerable time and attention due to more complex state and federal regulation and increasing litigation.

## Following is a summary of major activities:

Personnel Actions Processed .....	456
Job Positions Advertised .....	45
Employment Applications Processed .....	1,471
New Employees Hired .....	28
Employees Promoted .....	27
Resignations .....	20
Retirements .....	4



## Purchasing Department

The Purchasing Department is responsible for the purchase of all the goods and services required by the City as well as the disposition of all surplus personal property.

### Department activities for the year were:

Requisitions Received .....	116
Number of Bids and Quotes .....	187
Value of Purchase Orders issued, not including utilities .....	\$7,119,385
Purchase Orders Processed .....	814
Limited Purchase Orders Reviewed .....	2,057
and Processed in the Amount of .....	\$ 190,960
Revenue from Surplus Sales .....	\$ 28,925
Revenue from Timber Sales .....	\$ 20,792
Blanket Orders and Open End Contracts .....	100
Value of Professional Services Contracts Negotiated .....	\$1,000,000

### Requests for bids and quotes resulted in awards for the following projects worthy of mention:

- Automated Library System and New Computer Room at the Concord Public Library in the amount of \$266,942.
- Landfill Closure to Pike Industries, Inc. in the amount of \$2,577,775.
- Odor Control System Design to Dufresne-Henry, Inc. in the amount of \$49,247.46.
- Terrill Park Sanitary Sewer Extension to Combat Corporation in the amount of \$122,070.
- New Lobby Construction at the City Auditorium to Brookstone Builders in the amount of \$192,384 (Donated by the Friends of the City Auditorium).
- Downtown Water Main Cleaning and Lining to Biszko Contracting in the amount of \$687,638.

## Economic Development

The Department responded to approximately 275 inquiries and conducted 55 site tours of Concord. New development for 1994 totalled \$25,205,000 with another \$8,867,000 in renovation development. Concord also showed an increase of 1,590 jobs.

### **Major accomplishments included:**

- Completed Phase II of the Business Visitation Program with 45 healthcare-related businesses visits and 40 industrial visits.
- In conjunction with the Concord Community Development Corporation, was successful in applying for a \$1.3 million Economic Development Administration grant to extend infrastructure in the Airport Business Park area.

### **The Community Development Division activities/achievements included:**

- Completed and closed out two Community Development Block Grants in 1994.
- Utilized a total of \$470,000 in Block Grants to assist 79 households in two mobile home parks on Fisherville Road to acquire and rehabilitate their parks and \$140,000 to assist 3 Social Service Agencies in rehabilitating their facilities.
- Assisted the Concord Area Trust for Community Housing (C.A.T.C.H.) in receiving a two-year Block Grant to rehabilitate 59 residential units in Concord for low to moderate income families.
- Provided \$60,000 in low interest loans through the City's Revolving Loan Fund to low and moderate income property owners to rehabilitate their properties.



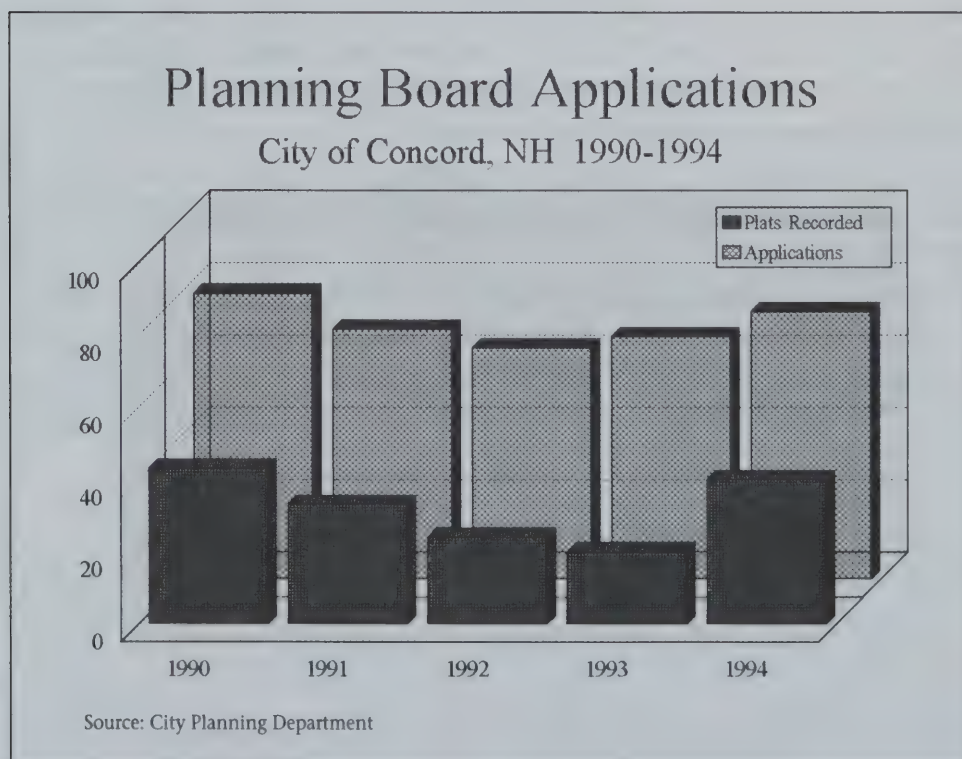
## Planning Department

The City Planning Board adopted the revised City Master Plan and began a program for implementing central recommendations of the plan. In addition, programs were prepared for a downtown plan, an update of the City zoning ordinance, a feasibility study for redevelopment of the old industrial areas in the South End, and long range development concepts for the Garvins Falls urban reserve area.

### Other notable department highlights were:

- A study of downtown parking problems was completed with a major recommendation for a third municipal parking structure.
- The State of New Hampshire began joint planning with the City for conversion of the New Hampshire Hospital campus to a State office complex with potential for accommodating up to 3,000 employees.
- Development activity increased over the low level of 1993.

	1993	1994
Development applications	67	74
Plats filed at County Registry	20	40



## Code Administration

Although slightly behind that for 1993, construction activity continued to be strong in 1994 with a total value of \$33,900,000. Seventy-one new single-family homes were permitted. Following is a summary of permit and inspection activity:

### Permits Issued:

Building .....	522
Plumbing and Mechanical .....	601
Electrical .....	464
Sign .....	161

### Inspections:

Building .....	2,608
Plumbing and Mechanical.....	3,500
Electrical .....	1,040

In addition, the Zoning Board of Adjustment heard 95 requests for variances, special exceptions, rehearings, and relief from State statutes.

### Other accomplishments/activities included:

- 105 special events were approved and licensed.
- A rabies occurrence received national attention when kittens from a local pet store tested positive after being sold.
- Amendments to the Zoning Ordinance and to the Licensing Ordinance dealing with sexually oriented businesses were adopted by City Council.
- The latest (1993) editions of the BOCA National Property Maintenance Code and the BOCA National Fire Prevention Code were adopted.
- A policy and permitting system was implemented allowing use of the City's sidewalks for a restaurant to place tables and chairs.



# Engineering Department

The Engineering Department provided technical and engineering support to other City departments on numerous municipal infrastructure and facility improvement projects. In addition, the department compiled and updated city records such as the property (assessor's) plans, street line plans, storm sewer system plans and other underground utility records. Major accomplishments for the 1994 fiscal year are as follows:

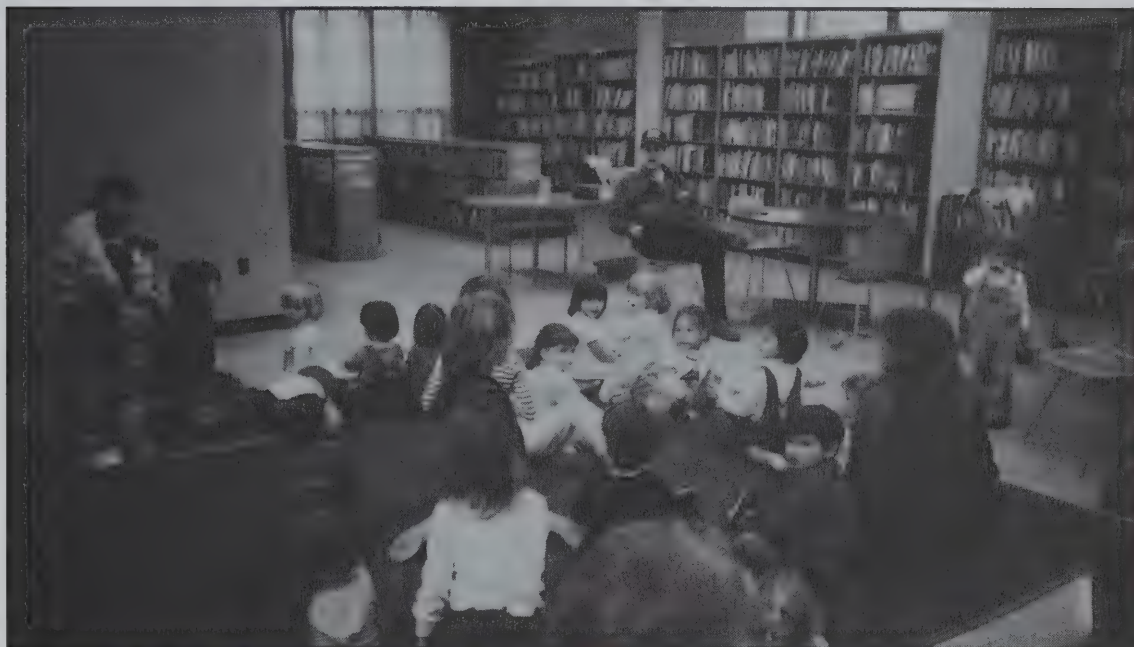
## **Design of Various City Projects:**

- Fisherville Road Cooperatives - Underground Storage Tank Removal
- Road Reclamation on Snow Pond and Graham Roads
- Everett Arena Roofing Contract
- Sanitary Sewer Extension on Second Street
- South Main/South State Street Pavement Overlay
- Sanitary Sewer Improvements on Terrill Park Drive

## **Other accomplishments/activities included:**

- Completed the first City-wide sidewalk survey, documenting the condition of approximately 100 miles of City sidewalks.
- Administered development agreements associated with contributions toward off-site improvements resulting in contributions of \$50,117 for traffic improvements and \$21,398 for recreational improvements.
- William G. Hodges, Senior Engineering Technician, retired after 31 years of service to the City.

## Library Department



The Library continues to provide informational, cultural, educational and recreational resources and services to the people of Concord. In addition, library customers were treated to an excellent National Library Week program of special events sponsored by both the Friends of Concord Public Library and Penacook Branch Library. A total of 580 children joined the summer reading program entitled, "Go Undercover With Books," and City officials, Friends, members of the public and staff participated in a week long read-a-thon for Children's Book Week.

### **Other highlights included:**

- The dedication of the James W. Nelson Reading Room.
- Installation of a new passenger elevator funded through the Nelson Trust.
- Funded through the James M. Heath Trust, the purchase of back issues of the *Concord Monitor* (1864 - 1962) on microfilm.
- Received its second Federal Library Services and Construction Act (LSCA) Title VI, Library Literacy Program Grant.

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# Library Department

## Facts and Figures, 1994

249,450	people visited the library
340,430	materials were loaned
16,824	people are registered borrowers
1,437	materials were loaned to other libraries through interlibrary loan services
30	community organizations used meeting facilities
4,051	children attended 243 library programs
72,745	questions answered by adult reference services
14,105	questions answered by children's reference services
931	volunteer hours were donated to the Library

## Library Collection

149,999	books
5,910	records/compact disks
1,047	children's room audio tape/book kits
2,457	video cassettes
2,520	audio cassettes and books on tape
380	art prints and sculptures
300	magazines and newspapers

## Library Availability

<b>Concord Main Library</b>	336 days per year
Winter	7 days (61 hours) per week, including three evenings and Sunday afternoons;
Summer	6 days (50.5 hours) per week, including two evenings
<b>Penacook Branch Library</b>	300 days per year
All year	6 days (21.5 hours) per week, including one evening and Saturday morning

## Recreation Department

The Recreation and Parks Department was reorganized, and the Parks Division merged into the newly created General Services Department with the Recreation Division remaining as a separate department.

### Department highlights for the year were:

- The “Monkey-Around-Playground” at White Park was constructed with volunteer labor and donations.
- Capitol Ski & Outing Club donated a vinyl floor cover to the Green Street Community Center for use during special events to protect the hardwood floor.
- Shop ‘n Save sponsored the City’s annual July 4th fireworks show.
- Summer Music Series sponsors were New Hampshire Distributors, Walker Lecture Fund, State Council on the Arts, and E-Z Rock radio station.
- More than 100 adult volunteers assisted with the youth soccer program.
- Eighty adult volunteers assisted with youth basketball.
- The Swimming Pool Planning Study was completed and work to develop options for implementing a pool replacement program began.
- Reviewed Golf Pro arrangements with other municipal golf courses in New England and, together with Golf Course Advisory Committee, prepared for solicitation of Golf Pro service proposals.
- John Keach, Recreation & Parks Director for twenty-six years, retired.

### Some 1994 Facts and Figures

- Swimming Pool Attendance .....30,747
- Permits Issued Recreation Facilities .....5,077
- Total Program Participants .....55,062
- Concord residents account for 94% of registered participants representing 1,135 different families.
- Youth in pre-school through grade 9 represented 80% of the registered participants.
- Scholarships were awarded to 227 children in 17 different program areas.
- Indoor and outdoor athletic facilities were used by 54 different youth and adult sport leagues representing 510 teams.



# General Services Department

Reorganization for the new General Services Department was completed in 1994. The new department consists of the former Water Resources Department, the Public Works Department, and the Parks Maintenance Division of the Recreation and Parks Department. The final configuration consolidated thirteen divisions into eight. The new divisions are:

- Administration and Fiscal Control
- Construction and Plan Review
- Fleet and Equipment Services
- Grounds
- Highways and Utilities
- Public Properties
- Water Treatment Facilities
- Wastewater Treatment Facilities

## **Department service highlights included:**

### ***Administration and Fiscal Control:***

- Revision of the budget process to account for the cross-fund functional design of the department while maintaining fund equity was completed, thus establishing a baseline to support preparation of future budgets.
- The program for converting water meters to Automatic Meter Reading (AMR) devices, either the telephone dependent Access Plus or the radio transmitter TRACE devices, continued with installation of 631 Access and 13 Trace units.
- New AMR monitoring augmented conventional leak detection methods and resulted in 92 leak investigations.

### ***Construction and Plan Review:***

- The division provided plan review, construction oversight and inspection services for 23 projects.
- Design and coordination of the ongoing water distribution system cleaning and lining resulted in contracted renovation of two miles of water main.
- Construction inspections provided by the division included:
  - 152 residential utility inspections.
  - 34 commercial inspections.
  - 7,100 feet of water system installation.
  - 9,212 feet of sewer main installation.
  - 1,200 feet of drainage systems.

# General Services Department

## *Fleet and Equipment Services:*

- The division filled over 2,900 repair orders, producing a billable rate of 95 percent.
- A computer aided Vehicle Maintenance Information System was installed and data accumulation started.
- The Equipment Service Team won the Pit Crew Competition during the Race Fever activities.

## *Grounds Division:*

- Cemeteries recorded 290 interments in 1994.
- Memorial Field hosted the 1994 Babe Ruth Baseball League World Series.
- In cooperation with citizen volunteers the Monkey-Around-Playground at White Park was completed in less than two weeks.
- Beaver Meadow Golf Course continued to improve with renovations of the driving range and practice tees and the expansion of the irrigation pond to over two-million-gallon capacity, which will allow for better preservation of the greens and fairways.

## *Highways and Utilities:*

- Historically significant snowfall totaling over 95 inches resulted in significant efforts to keep open over 200 miles of streets and 100 miles of sidewalks.
- Closure of the Concord landfill began in earnest. Bids were finalized, a contract awarded and construction of the landfill cap was started.
- 15,454 feet of sidewalk repaving was completed in south Concord adjacent to the Rumford School and in the north end along Beacon and Washington Streets.
- Road repairs and reconstruction, using a variety of techniques, was completed in a number of areas throughout the City:
- Most of Snow Pond Road and all of Graham Road were reclaimed and topcoated.
- Lakeview Drive and Long Pond Road were graded, shimmed, and hot-topped.
- Five miles of gravel roads were covered with asphalt reclaimed from other locations.
- Significant ditch construction and restoration was done along rural roads within the City limits.

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# General Services Department

## ***Public Properties:***

- Concentrated maintenance efforts to slow the accelerating deterioration of City buildings were a major focus of the division in 1994.
- Design and construction of the new lobby addition for the auditorium was completed with help of the Friends of the Audi.
- The division performed the functions of the Fixed Base Operator (FBO) for the airport while a new FBO and airport manager were selected.
- In cooperation with the Merrimack County Diversion Program, completed preservation of hangar one.
- Enhanced safety at the airport by removal of obstacles (primarily trees) from the northern approach to runway 17/35.

## ***Water Treatment Facilities:***

- 1.5 billion gallons of water were treated and delivered to the citizens of Concord. The highest usage was on June 17 when consumption was 6.6 million gallons with the low being May 19 with only 2.9 million gallons.
- To ensure safety and monitor quality, 1,052 coliform tests were conducted throughout the distribution system.
- The Water Master Plan was finalized, providing an evaluation of the existing facilities and improvement recommendations for the system.
- A major upgrade to the filter system was completed at the treatment plant.
- Renovation was completed to 1,000 square feet of the existing treatment plant and a 2,000 square foot addition was constructed.

## ***Wastewater Treatment:***

- The two wastewater treatment plants (Hall Street and Penacook) continued to meet the high standards of operation set by regulatory agencies and expected by the community. On average, the treatment system removed over 95 percent of the two major pollutants in the waste stream.
- The Hall Street plant reaffirmed its role as the major area septage treatment facility processing over 2.3 million gallons of septage waste from 56 New Hampshire communities.
- Odor control received major emphasis and effort in 1994. The waste-activated sludge-thickening project was completed and the system started. Odor complaint calls dropped from 93 in 1993 to 8 in 1994.

# Fire Department

The Fire Department is responsible for a number of programs and activities beyond the traditional fire suppression and rescue/ambulance services.

For example, the department maintains the City's fire alarm system as well as maintains and repairs the majority of the City's traffic signals.

The Fire/Dispatch Center receives and transmits emergency calls for Concord and 17 other surrounding towns. These towns are: Allenstown, Boscawen, Bow, Bradford, Canterbury, Chichester, Dunbarton, Epsom, Henniker, Hopkinton, Loudon, Northwood, Pembroke, Pittsfield, Salisbury, Warner and Webster. In addition, the Fire Prevention Division reviews building plans and inspects properties to ensure compliance with fire and Life Safety Codes, as well as provides fire prevention education programs throughout the community.

## Department service highlights included:

- Responded to 7,157 unit operations/requests for rescue service. The department handled 3,621 calls for medical aid and assisted 2,700 patients.
- Responded to 4,712 fire incidents.

## A breakdown of the calls is as follows:

### False Alarms:

Malicious False Alarms .....	83
System Malfunctions .....	382
Unintentional Alarms .....	585
Fire in Mercantile Occupancies .....	8
Fire in Industrial Occupancies .....	5
Fire in Institutional Occupancies .....	15
Fire in Residential Occupancies .....	80
Automobile Fire .....	71
Brush Fire .....	85
Fire Investigations .....	53
Suspicious Fires .....	21

### • Fire Prevention Inspection activities included:

Buildings Inspected .....	128
Re-Inspections .....	128
Permit Inspections .....	243
Permits Issued .....	243

- Developed and implemented a minimum company standard for Self Contained Breathing Apparatus.
- Worked with Concord School District on making all School District facilities compliant with life safety requirements.



# Police Department

A year-end assessment revealed that while total calls for service were down slightly there was an across-the-board increase in crimes against persons in 1994. The largest increases came in robberies, aggravated assaults, assaults, sex offenses, drug offenses and criminal threatening offenses.

## Concord Police Department Service Statistics

	1993	1994	Percentage Change
<b>Total Calls for Service</b>	32,602	31,981	-1.9%
<b>Total Part I Offenses</b>	1,877	1,800	-4.1%
Murder	1	2	100.00%
Rape	24	47	95.8%
Robbery	14	20	42.9%
Aggravated Assault	19	26	36.8%
Burglary	298	269	-9.7%
Larceny	1,447	1,361	-5.9%
Auto Theft	66	62	-6.1%
Arson	8	13	62.5%
<b>Total Part II Offenses</b>	7,141	7,368	3.2%
Assault	527	614	16.5%
Criminal Mischief	920	835	-9.2%
Sex Offenses	100	117	17.0%
Drug Offenses	136	143	5.1%
Disorderly Conduct	2,844	2,881	1.3%
Criminal Trespass	137	133	-2.9%
Criminal Threatening	188	227	20.7%
<b>Total Non-Criminal Calls</b>	23,584	22,813	-3.3%
<b>Total Traffic Summonses</b>	7,952	5,372	-32.4%
<b>Total DWI's</b>	280	278	-0.7%
<b>Total Traffic Accidents</b>	1,847	1,952	5.7%

### Notable department achievements included:

- Implementation of a bar code evidence/property management system.
- Implementation of enforcement of the .08 Driving While Intoxicated law.
- Implementation of new departmental general orders governing discipline, citizen complaints, and personnel incidents.

## Welfare Department

The Welfare Department's responsibility is to relieve and maintain Concord's economically disadvantaged citizens by providing basic food, shelter, and medical assistance, until they are eligible for other public benefit programs.

In 1994 an average of 4,862 cases representing 12,158 persons were aided at a total cost of approximately \$354,400.

### **Following is a description of the types of and level service provided in 1994:**

Liens/Social Security Interim Assistance .....	\$15,000
Medicaid Reimbursements .....	15,000
Work Program Hours .....	15,000
Total Shelter Referrals .....	500
Total Appointments .....	11,000
Total Separate Clients .....	4,500
Total Assisted Clients .....	2,000
Total Property Taxes Paid .....	5,000

### **Significant department activities and achievements were:**

- The Welfare Director was appointed to the Concord District Court Coordinating Council on Domestic Violence.
- The department participated in a State task force to study and review New Hampshire's Emergency Assistance Program.
- Worked with the New Hampshire Alliance for Children and Youth to computerize access to public benefit programs.



## Assessing Department

The Assessing Department is responsible for property valuation-assessments, tax exemptions, abatements, current-use assessments and property ownership and tax maps.

In 1994, the department processed 747 appeals. In addition, 517 building permits, requiring inspections, listings and appraisals were completed; 864 field reviews of new or old properties, under construction for past years, were inspected and values adjusted accordingly; 1,302 deeds of transfer were received, property records and tax maps were updated; and 379 sales reviews were conducted and analyses completed.

The New Hampshire Department of Revenue Administration issued the City of Concord its 1994 equalization ratio at 125%. The ratio represents the level of assessments as compared to current market values. Growth in the City was very good considering the state of the economy.

While Concord's tax base suffered losses due to the recession and its impact on real estate values, continued construction of retail, medical and single-family properties resulted in an improved tax base over 1993.

The gross tax base for 1994 was \$1,850,943,900, and the net tax base (with statutory exemptions for elderly and blind) was \$1,829,725. Revenue received by the City from other tax programs totalled \$329,271.00.

### **The 1994 Tax Rates for Concord and Penacook were:**

	Concord	Penacook
Municipal	\$ 9.40	\$ 9.40
School	17.17	14.54
County	1.67	1.67
Total	<u>\$27.43</u>	<u>\$24.30</u>

## Finance Department

The Finance Department, consisting of three separate divisions (Accounting and Controls, Treasury, and Data Processing), directed or contributed to a wide range of projects affecting departments and the public alike.

### **Service highlights for the department included:**

- Successful analysis and State legislative approval of the fiscal year change and quarterly property tax collection.
- Reorganized staff for more efficient processing of payroll, accounts payable, and accounts receivable functions.
- Accelerated the billing and collection of grant revenues.
- Completed a Management Information System (MIS) Needs Analysis and Plan and submitted a \$1.27 million funding plan to City Council for upgrading the City's MIS system.
- Avoided issuance of Tax Anticipation Notes, marking the first year without short-term borrowing since 1989.
- Issued \$14,660,000 General Obligation Refunding Bonds, which resulted in a net present value savings of \$815,000 to the City.
- Increased current real estate collection rates from 89.1% in 1993 to 91.1% in 1994.
- Assisted in the General Services reorganization with account and financial systems redesign.
- Continued to work with the development departments to foster Geographic Information System (GIS) opportunities.
- Implemented a new tax bill which included an informational mailing.
- Completed a successful year outservicing motor vehicle notices and registrations by lock box.



**MELANSON, GREENWOOD  
& COMPANY, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Honorable Mayor and City Council  
City of Concord, New Hampshire

We have audited the accompanying general purpose financial statements of the City of Concord, New Hampshire, as of December 31, 1994, and for the year then ended. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Concord, New Hampshire, as of December 31, 1994 and the results of its operations, and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules and statistical tables listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Concord, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Melanson, Greenwood & Company P.C.*

Nashua, New Hampshire  
May 1, 1995

### Combined Financial Statements - Overview

The financial statements provide a summary overview of the financial position of all funds and account groups and of the operating results by fund types. They also serve as an introduction to the more detailed statements and schedules that follow.



## CITY OF CONCORD, NEW HAMPSHIRE

Exhibit 1

## Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1994

	Governmental Fund Types			
	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Fund
<u>ASSETS AND OTHER DEBITS</u>				
Cash and cash equivalents	\$ 33,335	\$ 1,801,359	\$ 276,171	\$ 153,879
Investments	-	-	-	-
Taxes receivable	6,374,017	-	-	-
Accounts receivable	327,648	4,651	23,245	-
Mortgage and loans receivable	-	885,267	-	31,753
Interest receivable	629,802	-	-	-
Due from other funds	2,485,041	-	-	-
Advance to other funds	109,184	-	-	-
Due from other governments	-	194,805	-	-
Inventory	-	-	-	-
Other assets	30,588	-	-	-
Fixed assets	-	-	-	-
Amounts to be made available from debt service fund	-	-	-	-
Amounts to be provided for retirement of general long-term debt	-	-	-	-
Total Assets and Other Debits	<u>\$ 9,989,615</u>	<u>\$ 2,886,082</u>	<u>\$ 299,416</u>	<u>\$ 185,632</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>				
Liabilities:				
Accounts payable	\$ 534,678	\$ 81,901	\$ 487,437	\$ -
Retainage payable	-	-	168,334	-
Other liabilities	433,178	2,800	-	4,884
Deferred revenue	1,860,989	885,267	-	31,753
Due to other funds	-	-	2,485,041	-
Due to other governments	-	-	-	-
Current maturities of long-term debt	-	-	-	-
Advance from other funds	-	-	-	-
Capital leases payable	-	-	-	-
Accrued employee benefits	-	-	-	-
Obligation to employees under deferred compensation plan	-	-	-	-
General obligation debt	-	-	-	-
Estimated landfill closure and postclosure liability	-	-	-	-
Total Liabilities	<u>2,828,845</u>	<u>969,968</u>	<u>3,140,812</u>	<u>36,637</u>
Equity and Other Credits:				
Contributed capital	-	-	-	-
Retained earnings	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund equity:				
Reserved for encumbrances	799,812	-	-	-
Reserved for advances	89,815	-	-	-
Reserved for endowments	-	-	-	-
Reserved for capital purposes	2,000,000	-	-	-
Undesignated	<u>4,271,143</u>	<u>1,916,114</u>	<u>(2,841,396)</u>	<u>148,995</u>
Total Equity and Other Credits	<u>7,160,770</u>	<u>1,916,114</u>	<u>(2,841,396)</u>	<u>148,995</u>
Total Liabilities, Equity, and Other Credits	<u>\$ 9,989,615</u>	<u>\$ 2,886,082</u>	<u>\$ 299,416</u>	<u>\$ 185,632</u>

Proprietary Fund Types		Fiduciary Fund Types Trust and Agency Funds	Account Groups		Total (Memorandum Only)
Enterprise Funds	Internal Service Funds		General Fixed Assets	General Long- Term Debt	
\$ 3,165,263	\$ 139,530	\$ 15,863,822	\$ -	\$ -	\$ 21,433,359
-	-	9,314,148	-	-	9,314,148
-	-	-	-	-	6,374,017
996,473	25,821	52,145	-	-	1,429,983
-	-	-	-	-	817,020
-	-	95,829	-	-	725,631
-	-	-	-	-	2,485,041
-	-	-	-	-	109,184
4,290,461	-	-	-	-	4,485,266
125,108	193,553	-	-	-	318,661
-	-	13,390	-	-	43,978
80,906,115	790,845	-	28,255,353	-	109,952,313
-	-	-	-	878,024	878,024
-	-	-	-	16,771,722	16,771,722
<u>\$ 89,483,420</u>	<u>\$ 1,149,749</u>	<u>\$ 25,339,334</u>	<u>\$ 28,255,353</u>	<u>\$ 17,649,746</u>	<u>\$ 175,238,347</u>
\$ 280,781	\$ 44,022	\$ 1,396	\$ -	\$ -	\$ 1,430,215
165,062	-	-	-	-	333,396
404,540	-	551,416	-	-	1,396,818
7,171	-	-	-	-	2,785,180
-	-	-	-	-	2,485,041
-	-	15,743,304	-	-	15,743,304
1,927,613	-	-	-	-	1,927,613
109,184	-	-	-	-	109,184
-	-	-	-	101,882	101,882
149,297	12,572	-	-	771,931	933,800
-	-	2,226,177	-	-	2,226,177
15,080,454	-	-	-	15,047,933	30,128,387
-	-	-	-	1,728,000	1,728,000
18,124,102	56,594	18,522,293	-	17,649,746	61,328,997
56,456,775	1,237,406	-	-	-	57,694,181
14,902,543	(144,251)	-	-	-	14,758,292
-	-	-	28,255,353	-	28,255,353
-	-	-	-	-	799,812
-	-	-	-	-	89,815
-	-	3,327,051	-	-	3,327,051
-	-	-	-	-	2,000,000
-	-	3,489,990	-	-	6,984,846
<u>71,359,318</u>	<u>1,093,155</u>	<u>6,817,041</u>	<u>28,255,353</u>	<u>-</u>	<u>113,909,350</u>
<u>\$ 89,483,420</u>	<u>\$ 1,149,749</u>	<u>\$ 25,339,334</u>	<u>\$ 28,255,353</u>	<u>\$ 17,649,746</u>	<u>\$ 175,238,347</u>

The accompanying notes are an integral part of the financial statements.



## CITY OF CONCORD, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Equity  
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1994

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Capital Project Funds
Revenues:			
Taxes	\$ 21,083,510	\$ -	\$ -
Licenses and permits	470,819	-	-
Intergovernmental	1,888,418	816,604	-
Charges for services	1,235,809	1,014,901	-
Investment income	420,282	55,694	-
Miscellaneous	570,266	222,296	-
Total Revenues	<u>25,669,104</u>	<u>2,109,495</u>	<u>-</u>
Expenditures:			
Current			
General government	2,275,464	884,907	-
Public safety	9,669,723	-	-
General services	4,522,485	-	-
Planning and development	1,080,598	-	-
Leisure and information services	1,447,860	61,331	-
Human services	954,549	-	-
Employee benefits	290,174	-	-
Miscellaneous	322,941	-	-
Debt service	-	-	-
Capital outlay	290,549	868,337	3,643,518
Total Expenditures	<u>20,854,343</u>	<u>1,814,575</u>	<u>3,643,518</u>
Excess (deficiency) of revenues over expenditures	4,814,761	294,920	(3,643,518)
Other Financing Sources (Uses):			
Proceeds of refinancing debt	8,491,200	-	-
Refinancing investments	(8,491,200)	-	-
Transfers in	862,946	180,514	22,500
Transfers out	(3,066,891)	(207,025)	(3,750)
Total Other Financing Sources (Uses)	<u>(2,203,945)</u>	<u>(26,511)</u>	<u>18,750</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	2,610,816	268,409	(3,624,768)
Fund Equity, beginning	<u>4,549,954</u>	<u>1,647,705</u>	<u>783,372</u>
Fund Equity, ending	<u>\$ 7,160,770</u>	<u>\$ 1,916,114</u>	<u>\$ (2,841,396)</u>

<u>Debt Service Fund</u>	<u>Fiduciary Fund Types Expendable Trust Funds</u>	<u>Total (Memorandum Only)</u>
\$ 301,882	\$ -	\$ 21,385,392
-	-	470,819
-	-	2,705,022
-	-	2,250,710
2,350	184,934	663,260
58,612	1,041	852,215
<u>362,844</u>	<u>185,975</u>	<u>28,327,418</u>
-	-	3,160,371
-	-	9,669,723
-	-	4,522,485
-	-	1,080,598
-	-	1,509,191
-	-	954,549
-	-	290,174
-	-	322,941
2,501,590	-	2,501,590
-	-	4,802,404
<u>2,501,590</u>	<u>-</u>	<u>28,814,026</u>
(2,138,746)	185,975	(486,608)
-	-	8,491,200
-	-	(8,491,200)
2,176,806	29,931	3,272,697
-	(250,491)	(3,528,157)
<u>2,176,806</u>	<u>(220,560)</u>	<u>(255,460)</u>
38,060	(34,585)	(742,068)
<u>110,935</u>	<u>3,524,575</u>	<u>10,616,541</u>
\$ <u>148,995</u>	\$ <u>3,489,990</u>	\$ <u>9,874,473</u>

The accompanying notes are an integral part of the financial statements.



## CITY OF CONCORD, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures  
and Other Financing Sources and Uses - Budget and Actual  
General Fund and Special Revenue Funds

For the Year Ended December 31, 1994

	General Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 19,399,310	\$ 20,360,998	\$ 961,688
Licenses and permits	413,320	470,819	57,499
Intergovernmental	1,843,130	1,888,418	45,288
Charges for services	1,155,290	1,236,937	81,647
Investment income	70,000	420,282	350,282
Miscellaneous	551,170	570,266	19,096
Total Revenues	23,432,220	24,947,720	1,515,500
Expenditures:			
General government	2,284,220	2,236,608	47,612
Public safety	9,773,940	9,687,134	86,806
General services	4,700,270	4,558,039	142,231
Planning and development	1,095,650	1,083,244	12,406
Leisure and information services	1,468,500	1,454,621	13,879
Human services	954,790	954,549	241
Employee benefits	308,010	315,003	(6,993)
Capital outlay	444,529	411,367	33,162
Miscellaneous	498,830	323,041	175,789
Total Expenditures	21,528,739	21,023,606	505,133
Other Financing Sources (Uses):			
Transfers in	926,870	862,946	(63,924)
Transfers out	(3,065,351)	(3,057,659)	7,692
Use of fund balance	235,000	235,000	-
Total Other Financing Sources (Uses)	(1,903,481)	(1,959,713)	(56,232)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ 1,964,401	\$ 1,964,401

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
5,840	5,510	(330)
467,050	582,988	115,938
8,300	18,238	9,938
<u>170,500</u>	<u>207,821</u>	<u>37,321</u>
651,690	814,557	162,867
657,218	696,681	(39,463)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
657,218	696,681	(39,463)
125,770	125,770	-
(186,022)	(186,026)	(4)
<u>85,000</u>	<u>85,000</u>	<u>-</u>
<u>24,748</u>	<u>24,744</u>	<u>(4)</u>
\$ <u>19,220</u>	\$ <u>142,620</u>	\$ <u>123,400</u>

The accompanying notes are an integral  
part of the financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

Exhibit 4

Combined Statement of Revenues, Expenses and Changes  
in Retained Earnings/Fund Equity -  
Proprietary Fund Types and Similar Trust Funds

For the Year Ended December 31, 1994

	Proprietary Fund Types		Fiduciary Fund Types	Total
	Enterprise	Internal Service	Non-Expendable Trust	(Memorandum Only)
Operating Revenues:				
Charges for services	\$ 9,862,019	\$ 644,300	\$ -	\$ 10,506,319
Contributions	-	-	220,702	220,702
Miscellaneous	67,418	4,486	255,826	327,730
Total Operating Revenues	9,929,437	648,786	476,528	11,054,751
Operating Expenses:				
Depreciation	1,629,367	270,486	-	1,899,853
Administration	1,307,355	631,401	3,709	1,942,465
Collection	960,474	-	-	960,474
Treatment facility/plant operations	2,670,574	-	-	2,670,574
Water supply	240,426	-	-	240,426
Distribution	412,761	-	-	412,761
Other operating expenses	46,974	-	-	46,974
Disposal	1,758,302	-	-	1,758,302
Storm sewer maintenance	1,464	-	-	1,464
Total Operating Expenses	9,027,697	901,887	3,709	9,933,293
Operating Income (Loss)	901,740	(253,101)	472,819	1,121,458
Nonoperating Income (Expenses)				
Extraordinary loss on debt refinancing	(362,697)	-	-	(362,697)
Interest expense	(1,012,102)	-	-	(1,012,102)
Investment income	150,852	-	-	150,852
Intergovernmental	523,334	-	-	523,334
Loss on disposal of assets	-	(104,101)	-	(104,101)
Gain on inventory	-	21,587	-	21,587
Total Nonoperating Income (Expenses)	(700,613)	(82,514)	-	(783,127)
Net Income (Loss) Before Operating Transfers	201,127	(335,615)	472,819	338,331
Operating Transfers In (Out):				
Transfers in	1,077,720	-	-	1,077,720
Transfers out	(583,910)	(13,850)	(224,500)	(822,260)
Total Operating Transfers In (Out)	493,810	(13,850)	(224,500)	255,460
Net Income (Loss)	694,937	(349,465)	248,319	593,791
Depreciation on fixed assets acquired with contributed capital	888,675	-	-	888,675
Increase (Decrease) in Retained Earnings/Fund Equity	1,583,612	(349,465)	248,319	1,482,466
Retained Earnings/Fund Equity, beginning	13,318,931	205,214	3,078,732	16,602,877
Retained Earnings/Fund Equity, ending	\$ 14,902,543	\$ (144,251)	\$ 3,327,051	\$ 18,085,343

The accompanying notes are an integral part of the financial statements.



## Notes

# Notes

Consolidated Statement of Financial Position  
 as at December 31, 2019  
 (Expressed in Canadian Dollars)

For the year ended December 31, 2019

	December 31, 2019		December 31, 2018	
	Assets	Liabilities	Assets	Liabilities
<b>Current Assets</b>				
Cash and cash equivalents	\$ 1,234,567	\$ 1,234,567	\$ 1,234,567	\$ 1,234,567
Accounts receivable	2,345,678	2,345,678	2,345,678	2,345,678
Inventory	3,456,789	3,456,789	3,456,789	3,456,789
Prepaid expenses	4,567,890	4,567,890	4,567,890	4,567,890
Other current assets	5,678,901	5,678,901	5,678,901	5,678,901
<b>Non-current Assets</b>				
Property, plant and equipment	10,123,456	10,123,456	10,123,456	10,123,456
Intangible assets	11,234,567	11,234,567	11,234,567	11,234,567
Investments	12,345,678	12,345,678	12,345,678	12,345,678
Deferred tax assets	13,456,789	13,456,789	13,456,789	13,456,789
Other non-current assets	14,567,890	14,567,890	14,567,890	14,567,890
<b>Current Liabilities</b>				
Accounts payable	\$ 1,234,567	\$ 1,234,567	\$ 1,234,567	\$ 1,234,567
Short-term debt	2,345,678	2,345,678	2,345,678	2,345,678
Accrued liabilities	3,456,789	3,456,789	3,456,789	3,456,789
Other current liabilities	4,567,890	4,567,890	4,567,890	4,567,890
<b>Non-current Liabilities</b>				
Long-term debt	10,123,456	10,123,456	10,123,456	10,123,456
Deferred tax liabilities	11,234,567	11,234,567	11,234,567	11,234,567
Other non-current liabilities	12,345,678	12,345,678	12,345,678	12,345,678
<b>Equity</b>				
Common shares	\$ 1,234,567	\$ 1,234,567	\$ 1,234,567	\$ 1,234,567
Retained earnings	2,345,678	2,345,678	2,345,678	2,345,678
Other equity components	3,456,789	3,456,789	3,456,789	3,456,789
<b>Total</b>	<b>\$ 31,234,567</b>	<b>\$ 31,234,567</b>	<b>\$ 31,234,567</b>	<b>\$ 31,234,567</b>

The accompanying notes are an integral part of this financial statement.





New Hampshire State Library



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